



**Bierhans, Delamere & Cohen, LLC**  
Attorneys At Law

Mail Address  
294 Saint Street  
Suite 204  
Stoughton  
Massachusetts 02072

t. 781.297.0005  
f. 781.297.7427  
www.bierlaw.com

Chatham Office - Kathleen E. Higgins - Of Counsel

January 5, 2006

VIA FACSIMILE

Christopher P. Rhodes, Esq.  
Rhodes & Harrington, Ltd.  
2358 South County Trail  
E. Greenwich, RI 02818

RE: JODA Closing

Dear Attorney Rhodes:

This shall follow up on our telephone conversation of January 3, 2006. During the conversation, you confirmed the fact that two original Opinion Letters executed by Attorney Stephen Delamere, had, in fact, been shredded by your office. Further, you indicated that there were no documents of any kind in your closing file, issued by this law firm, that were in any way relied upon by the lender in making the loan to JODA.

If the above is incorrect in any way, please advise immediately. If not, thank you for your cooperation.

Very truly yours,

Bruce A. Bierhans

BAB/dem  
Enclosures